

**CHAPTER 1139**  
**TAX SALES AND REDEMPTIONS**  
*H.F. 2455*

**AN ACT** relating to tax sales and redemptions, by revising provisions governing notice and other procedures.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 135D.24, subsection 1, Code Supplement 1985, is amended to read as follows:

1. The semiannual tax is due and payable to the county treasurer semiannually on January 1 and July 1 in each year; and, It is delinquent April 1 and October 1 in each year, at which time a penalty of one percent shall be added each month until paid except that the limitation in section 445.20 applies. Both semiannual payments of taxes may be paid at one time if so desired. A mobile home put to use at any time after January 1 or July 1 is subject to the taxes prorated for the remaining unexpired months of the tax period. Taxes prorated on or after April 1 are due July 1 and must be paid at the same time and in the same manner as the September payment of property taxes. Taxes prorated on or after October 1 are due January 1 and must be paid at the same time and in the same manner as the March payment of property taxes. The semiannual tax periods for mobile home tax are January 1 through June 30 and July 1 through December 31. On May 1 of each year, the county treasurer shall send, by mail, a statement to each delinquent mobile home taxpayer to notify the taxpayer that the mobile home will be offered at the next annual tax sale for nonpayment of one or more semiannual tax payments. If taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9.

Sec. 2. Section 445.1, Code 1985, is amended to read as follows:  
445.1 DUTY OF TREASURER.

The treasurer, after making the entry provided in section 445.10, shall proceed to collect the taxes, and the list shall be is the treasurer's authority and justification against any illegality in the proceedings prior to receiving the list; and the. The treasurer is shall also authorized and required to collect, as far as practicable, the taxes remaining unpaid on the tax books or other records approved by the state auditor of previous years, the treasurer's efforts to that end to include the sending by mail of a statement to each delinquent taxpayer not later than May 1 of each fiscal year. If the taxes are not paid, the treasurer shall send a statement of delinquent taxes as part of the notice of tax sale as provided in section 446.9.

Sec. 3. Section 445.8, subsections 2 and 3, Code 1985, are amended to read as follows:

2. The treasurer shall cause to be compiled a list of all delinquent personal property taxes for the current assessment year, as shown by the delinquent personal property tax list. Such The list shall show the amount of the taxes delinquent when the amount of the tax is more than five dollars and the amount of penalty, interest, and costs thereon, the name of the owner, if known, or the person, if any, to whom it is taxed, and shall be published in some an official newspaper in the county once each week for two consecutive weeks, the last of which publication shall be not more than two weeks before the third Monday in June, and by immediately posting a copy of the first publication thereof at the door of the courthouse, if there be one, if not, at the door of the place where the last term of district court was held. The provisions of sections Sections 446.10 and 446.11 shall prevail in connection with apply to the publication of such the notice. The treasurer shall obtain a copy of the notice as published, and a certificate of the publication thereof from the printer or publisher, and file it in the office of the auditor.

3. The treasurer shall, within ten days following the ~~final~~ publication of ~~such the~~ notice, issue a distress warrant in the form as prescribed in section 445.7. The publication of delinquent personal property tax lists shall include a notice that, unless ~~such the~~ delinquent personal property taxes are paid within ten days of the date of ~~final~~ publication of the notice, a distress warrant will be issued for the collection ~~thereof of the delinquent taxes.~~

Sec. 4. Section 446.9, Code 1985, is amended by striking the section and inserting in lieu thereof the following:

**446.9 NOTICE OF SALE — SERVICE — PUBLICATION.**

1. A notice of the time and place of the annual tax sale shall be served upon the person in whose name the real estate subject to sale is taxed. The treasurer shall serve the notice by sending it by regular first class mail to the person's last known address not later than May 1 of each fiscal year. The notice shall contain a description of the real estate to be sold which is clear, concise, and sufficient to distinguish the real estate to be sold from all other parcels. It shall also contain the amount of delinquent taxes, both regular and special, for which the real estate is liable each year, the amount of the penalty, interest, and ten dollars representing costs, all to be incorporated as a single sum. The notice shall contain a statement that, after the sale, if the real estate is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

2. Publication of the time and place of the annual tax sale shall be made once by the treasurer in an official newspaper in the county at least one week, but not more than three weeks, before the day of sale. The publication shall contain a description of the real estate to be sold that is clear, concise, and sufficient to distinguish the real estate to be sold from all other parcels. All items offered for sale pursuant to section 446.18 may be indicated by an "s" or by an asterisk. The publication shall also contain the name of the person in whose name the real estate to be sold is taxed, the amount of delinquent taxes, both regular and special, for which the real estate is liable for each year, the amount of the penalty, interest, and ten dollars representing costs, all to be incorporated as a single sum. The publication shall contain a statement that, after the sale, if the real estate is not redeemed within the period provided in chapter 447, the right to redeem expires and a deed may be issued.

3. In addition to the notice required by subsection 1 and the publication required by subsection 2, the treasurer shall send, at least one week, but not more than three weeks, before the day of sale, a notice of sale in the form prescribed by subsection 1, by regular first class mail, to any mortgagee having a lien upon the real estate, a vendor of the real estate under a recorded contract of sale, a lessor who has a recorded lease or memorandum of a recorded lease, and to any other person who has an interest of record in the real estate, if the mortgagee, vendor, lessor, or other person having an interest of record has done both of the following:

a. Has requested, on a form prescribed by the treasurer, that notice of sale be sent to the person.

b. Has filed the request form with the treasurer at least one month prior to the date of sale, together with a fee of twenty-five dollars.

The request for notice is valid for a period of five years from the date of filing with the treasurer. The request for notice may be renewed for additional periods of five years by the procedure specified in this subsection.

4. Notice required by subsections 1 and 3 shall be deemed made and completed when the notice is enclosed in a sealed envelope with the proper postage on the envelope, addressed to the person entitled to receive it at the person's last known mailing address, and is deposited in a mail receptacle provided by the United States postal service.

Sec. 5. Section 446.10, Code 1985, is amended to read as follows:

**446.10 COSTS.**

The compensation for ~~such~~ publication shall not exceed ~~one dollar~~ four dollars for each ~~description~~ separately described parcel, and shall be paid by the county. ~~Headings and other~~



Sec. 8. Section 447.10, Code 1985, is amended by striking the section and inserting in lieu thereof the following:

**447.10 SERVICE BY PUBLICATION.**

If notice in accordance with section 447.9 cannot be served upon a person entitled to notice in the manner prescribed in that section, then the holder of the certificate of purchase shall cause the required notice to be published once in an official newspaper in the county. If service is made by publication, the affidavit required by section 447.12 shall state the reason why service in accordance with section 447.9 could not be made. Service of notice by publication shall be deemed complete on the day of the publication.

Sec. 9. Section 447.13, Code 1985, is amended to read as follows:

**447.13 COST — FEE — REPORT.**

The cost of a record search and the cost of serving the notice and affidavit of publication, including the cost of mailing certified mail notices and the cost of publication under section 447.10 if publication is required, shall be added to the amount necessary to redeem. The fee for serving personal service of the notice shall be the same as for service of an original notice, including copy fee and mileage. The treasurer shall file the proof of service and statement of costs and enter it on the sale book against the proper tract of real estate. The holder of the certificate of sale or the holder's agent may shall report in writing to the county treasurer the amount of authorized costs incurred in giving the notice, and the treasurer shall enter it in the sale book. A redemption is not complete until the costs are paid. If the property is held by a city or county, a city or county agency, or the Iowa housing finance authority, for use in an Iowa homesteading project, whether or not the property is the subject of a conditional conveyance granted under the project, the costs incurred for repairs and rehabilitation work required and undertaken in order to make the property meet applicable building or housing code standards shall be added to the amount necessary to redeem, and a redemption is not complete until the costs are paid.

Sec. 10. **NEW SECTION. 589.24A DEFECT IN TAX SALE PROCEEDING.**

An action shall not be commenced after July 1, 1987, which asserts a claim against any real estate sold at a tax sale, based upon any defect in the tax sale proceeding, including the inadequacy of the notice of tax sale or the inadequacy of the notice of the expiration of the redemption period, where the tax sale was made prior to July 1, 1986.

Approved April 28, 1986

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**CHAPTER 1140**

**SEIZABLE AND FORFEITABLE PROPERTY**

*H.F. 2460*

**AN ACT** relating to the disposition of seizable and forfeitable property, and providing penalties.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 80.39, subsection 1, Code Supplement 1985, is amended to read as follows:

1. Personal property, except for ~~property subject to forfeiture~~, motor vehicles subject to sale pursuant to section 321.89, and seizable or forfeitable property subject to disposition pursuant to chapter ~~809A~~ 809, which personal property is found or seized by, turned in to, or otherwise lawfully comes into the possession of the department of public safety and which the department does not own, shall be disposed of pursuant to this section. If by examining the